



## State Board of Accountancy

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<http://cpa.ky.gov>

**Richard C. Carroll**  
Executive Director

### REQUEST FOR WAIVER OF CPE REQUIREMENTS

NAME: LAST FIRST MI

STREET ADDRESS

CITY STATE ZIP CODE

LICENSE NUMBER DAYTIME PHONE NUMBER

Pursuant to KRS 325.330(7) and 201 KAR 1:100, Section 4, I hereby request the State Board of Accountancy to grant a waiver of the continuing professional education requirements to renew my permit to practice and maintain a Kentucky certificate. KRS 325.290 requires a person to have a certificate and permit to practice to be known as a CPA.

Check the one that applies:

I am completely retired from practice and am 55 years of age or older. Completely retired means not performing accounting services in the practice of public accounting, education, government or industry except for management of personal assets or investments.

I am physically or psychologically unable to complete the continuing professional education requirement and statements from licensed physicians or other appropriate authorities are attached to this request for waiver.

I have encountered a severe hardship which had made it extremely difficult or impossible to meet the continuing professional education requirements and this hardship has been described in writing on the back of this form.

I have read and understand the laws and regulations pertaining to the CPE requirements cited above and certify to the truth and accuracy of the information I submitted. I understand that if the circumstances which form the basis of this waiver change, I shall notify the Board within thirty (30) days from the date of the change and resume compliance with the CPE requirements.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

#### FOR BOARD USE ONLY

##### DATE RECEIVED:

- ( ) Paid appropriate fee  
( ) Provided required medical documentation  
( ) Provided required explanation

The Kentucky State Board of Accountancy at their meeting on \_\_\_\_\_, approved the waiver on the following basis:

- ( ) Retirement  
( ) Waiver of \_\_\_\_\_ CPE hours for period of (calendar years) \_\_\_\_\_.  
( ) Waived Fee

Phyllis Gordon, Staff Assistant